

By: Campbell

S.B. No. 42

A BILL TO BE ENTITLED

AN ACT

relating to prohibiting the imposition of municipal ad valorem taxes on property that does not receive full municipal services.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter 2, Chapter 43, Local Government Code, is amended by adding Section 43.909 to read as follows:

Sec. 43.909. MUNICIPAL AD VALOREM TAXATION IN CERTAIN AREAS PROHIBITED. Notwithstanding any other law, a municipality may not impose a tax on real property in an area that does not receive full municipal services. The prohibition may be waived by written agreement between the municipality and a landowner in the area. A written agreement applies only to property owned by the landowner who enters into the agreement.

SECTION 2. This Act applies only to an ad valorem tax year beginning on or after the effective date of this Act.

SECTION 3. This Act takes effect on the 91st day after the last day of the legislative session.